NCUA Media Advisory

Agenda Released for Troubled Debt Restructuring Webinar

January 4, 2011, Alexandria, Va. – National Credit Union Administration (NCUA) Board Member Gigi Hyland will host a webinar on Thursday, January 6, 2011 entitled "Troubled Debt Restructurings: What are they & How Does the Accounting Work?" The webinar will begin at 2:00 p.m. EST and end at 3:30 p.m. EST. The webinar is free and open to the public.

<p align="center">To register for the webinar, click here!</p>

Webinar Overview
Drawing from the diverse expertise of the Crowe Horwath team, the webinar will facilitate credit union understanding of US GAAP in relation to troubled debt restructurings. In the current economic environment, credit unions have worked with their members to modify loans. If certain conditions are present, there are unique financial reporting implications to credit union modification decisions. The Crowe Horwath presenters will help us understand some of the TDR reporting challenges. The webinar is designed to be interactive and Q&A will be an integral part of the presentation.

Webinar Agenda
>What is a TDR?
>How is financial difficulty defined?
>What is a concession?
>How do you measure impairment on a TDR modification?
>Prudent CRE Workouts

Webinar Presenters
Moderator: Board Member Gigi Hyland, NCUA
Presenters:

- Dave Lawrence, Partner, Crowe Horwath
- Sydney Garmong, Partner, Crowe Horwath
- Rick Childs, Director, Crowe Horwath

NCUA is the independent federal agency that regulates, charters and supervises federal credit unions. With the backing of the full faith and credit of the U.S. government, NCUA operates and manages the National Credit Union Share Insurance Fund, insuring the deposits of nearly 90 million account holders in all federal credit unions and the overwhelming majority of state-chartered credit unions.

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